

CHAPTER 7

STATEMENT OF BUDGETARY RESOURCES0701 FORMAT FOR THE STATEMENT OF BUDGETARY RESOURCES**Department of Defense****[Reporting Entity]****STATEMENT OF BUDGETARY RESOURCES****For the period ending September 30, XXXX****(\$ in Thousands)**

	<u>FY</u> <u>XXXX</u>	<u>FY</u> <u>XXXX</u>
BUDGETARY RESOURCES:		
1. Budget Authority	\$xxx,xxx	\$xxx,xxx
2. Unobligated Balance - Beginning of Period	xxx,xxx	xxx,xxx
3. Spending Authority from Offsetting Collections	xxx,xxx	xxx,xxx
4. Adjustments	<u>xxx,xxx</u>	<u>xxx,xxx</u>
5. Total Budgetary Resources	<u>\$x,xxx,xxx</u>	<u>\$x,xxx,xxx</u>
STATUS OF BUDGETARY RESOURCES:		
6. Obligations Incurred	xxx,xxx	xxx,xxx
7. Unobligated Balances - Available	xxx,xxx	xxx,xxx
8. Unobligated Balances - Not Available	<u>xxx,xxx</u>	<u>xxx,xxx</u>
9. Total, Status of Budgetary Resources	<u>\$x,xxx,xxx</u>	<u>\$x,xxx,xxx</u>
OUTLAYS:		
10. Obligations Incurred	xxx,xxx	xxx,xxx
11. Less: Spending Authority From Offsetting Collections and Adjustments	<u>(xxx,xxx)</u>	<u>(xxx,xxx)</u>
12. Obligated Balance, Net - Beginning of Period	xxx,xxx	xxx,xxx
13. Obligated Balance Transferred, Net	xxx,xxx	xxx,xxx
14. Less: Obligated Balance, Net - End of Period	<u>(xxx,xxx)</u>	<u>(xxx,xxx)</u>
15. Total Outlays	<u>\$x,xxx,xxx</u>	<u>\$x,xxx,xxx</u>

The accompanying notes are an integral part of these statements.

Figure 7-1

**ILLUSTRATION OF RELATED LINES
ON THE STATEMENT OF BUDGETARY RESOURCES
AND THE REPORT ON BUDGET EXECUTION (SF-133)**

STATEMENT OF BUDGETARY RESOURCES		REPORT ON BUDGET EXECUTION (SF-133)	
Line	Title	Line	Title
1	Budget Authority	1	Budget Authority
2	Unobligated Balance – Beginning of Period	2	Unobligated Balance
3	Spending Authority from Offsetting Collections	3	Spending Authority for Offsetting Collections (Gross)
4	Adjustments	4	Recoveries of Prior Year Obligations
		5	Temporarily Not Available
		6	Permanently Not Available
5	Total Budgetary Resources	7	Total Budgetary Resources
6	Obligations Incurred	8	Obligations Incurred
7	Unobligated Balances – Available	9	Unobligated Balance
8	Unobligated Balances – Not Available	10	Unobligated Balance Not Available
9	Total, Status of Budgetary Resources	11	Total Budgetary Resources
10	Obligations Incurred	8	Obligations Incurred
11	Less: Spending Authority From Offsetting Collections and Adjustments	3A	Earned (Collections and Receivable from Federal Sources)
		3B	Changes in Unfilled Customer Orders
		3D	Transfers from Trust Funds
		4A	Actual (Recoveries of Prior Year Obligations)
12	Obligated Balance, Net – Beginning of Period	12	Obligated Balance, Net as of October 1
13	Obligated Balance Transferred, Net	13	Obligated Balance Transferred, Net
14	Less: Obligated Balance, Net – End of Period	14	Obligated Balance, Net, End of Period
15	Total Outlays	15	Outlays

Table 7-1

0702 INSTRUCTIONS FOR THE STATEMENT OF BUDGETARY RESOURCES

070201. General Instructions for the Preparation of the Statement of Budgetary Resources.

A. The Statement of Budgetary Resources and the related disclosures provide information about how budgetary resources were made available as well as their status at the end of the period. This statement is divided into three general sections: Budgetary Resources, Status of Budgetary Resources, and Outlays. This statement should be prepared by reporting entities whose financing comes wholly or partially from budgetary resources. The Statement of

Budgetary Resources should be aggregated to reflect all the activity of the reporting entity for the year covered by the financial statement. Prior year information should be presented to allow the reader to make appropriate comparisons with prior periods.

B. Monitoring of budget execution is at the individual account level. Accordingly, budgetary information aggregated for the Statement of Budgetary Resources should be disaggregated for each of the reporting entity's major budget accounts and presented as supplementary information. Small budget accounts may be aggregated.

C. Recognition and measurement of budgetary information reported on this statement should be based on budget terminology, definitions, and guidance in Office of Management and Budget (OMB) Circular A-34, "Instructions on Budget Execution," dated December 26, 1995. That Circular defines the terms shown in this statement. The statement illustrates in condensed form the information that Circular A-34 requires to be reported on the Report on Budget Execution (SF-133). For purposes of illustration only, a statement has been included in Table 7-1 to show the corresponding line numbers from Statement of Budgetary Resources to the SF-133. If OMB's concepts and definitions are revised in the future, the classification and recognition of the appropriate amounts will change accordingly.

D. The disaggregation will be based on the appropriation groups in Chapter 12 of this volume. The disaggregation statement will be placed in the required supplementary information section of the financial statements.

070202. Instructions for the Preparation of the Statement of Budgetary Resources.

A. Budgetary Resources – Lines 1 through 5. This section of the statement is designed to present the total budgetary resources available to the reporting entity. These include new budget authority, obligation limitations, direct spending authority, unobligated balances at the beginning of the period or transferred in during the period, spending authority from offsetting collections, and any adjustments to budgetary resources. The lines identified on the Statement of Budgetary Resources are a summarization of various lines of data identified on the SF-133. Additional guidance for the SF-133 is contained in OMB Circular No. A-34 dated December 1995. This guidance should be referenced to obtain detailed explanations for data that is included in the lines identified in this section of the Statement of Budgetary Resources.

1. Budget Authority – Line 1. Include amounts for appropriations, borrowing authority, contract authority, net transfers (current year authority realized), and other amounts for indefinite appropriations anticipated to be available under existing law, for the remainder of the fiscal year.

2. Unobligated Balance, Beginning of Period – Line 2. Include the available, unobligated balance brought forward from prior fiscal years as of October 1 of the current fiscal year. Include also the unobligated balance of prior year budget authority actually transferred to (+) or from (-) the account and include current estimate of any balances transferred to (+) or from (-) the account under existing legislation.

3. Spending Authority from Offsetting Collections – Line 3. This line includes earnings, changes in unfilled customer orders, amounts anticipated for the rest of the year, and transfers from trust funds.

4. Adjustment – Line 4. Include amounts for recoveries of prior year obligations (actual and anticipated), amounts temporarily not available for obligation pursuant to the specific provision of the public law, and amounts for resources permanently not available.

5. Total Budgetary Resources – Line 5. Sum of lines 1 through 4.

B. Status of Budgetary Resources – Lines 6 through 9. This section of the statement is designed to display information about the status of budgetary resources at the end of the period. It consists of the obligations incurred, the unobligated balances at the end of the period that remain available, and unobligated balances at the end of the period that are unavailable except to adjust or liquidate obligations chargeable to prior period appropriations. The total amount displayed for the status of budgetary resources shall equal the total budgetary resources available to the reporting entity as of the reporting date. The lines identified on the Statement of Budgetary Resources are a summarization of various lines of data identified on the SF-133. Additional guidance for the SF-133 is contained in OMB Circular No. A-34 dated December 1995. This guidance should be referenced to obtain detailed explanations for data that is included in the lines identified in this section of the Statement of Budgetary Resources.

1. Obligations Incurred – Line 6. This line includes direct obligations and obligations financed from reimbursements.

2. Unobligated Balances, Available – Line 7. Include amounts apportioned, exempt from apportionment, and other unobligated balances, available.

3. Unobligated Balances Not Yet Available – Line 8. Include amounts apportioned for subsequent periods, deferred, withheld pending rescission, and other unobligated balances not yet available.

4. Total, Status of Budgetary Resources – Line 9. Sum of lines 6 through 8.

C. Outlays – Lines 10 through 15. This section of the statement displays total outlays and reconciles obligations incurred to total outlays by displaying spending authority from offsetting collections, obligated balances at the beginning of the period, obligated balances transferred, and obligated balances at the end of the period. The lines identified on the Statement of Budgetary Resources are a summarization of various lines of data identified on the SF-133. Additional guidance for the SF-133 is contained in OMB Circular No. A-34 dated December 1995. This guidance should be referenced to obtain detailed explanations for data that is included in the lines identified in this section of the Statement of Budgetary Resources.

1. Obligations Incurred – Line 10. Include amount identified on line 6 of this statement.

2. Spending Authority From Offsetting Collections and Adjustments – Line 11. This line includes spending authority from offsetting collections and adjustments that is earned, changes in unfilled customer orders, transfers from trust funds, and the actual amounts recovered from prior year obligations.

3. Obligated Balance, Net, Beginning of the Period – Line 12. This amount should include the net amount of all unpaid obligations as of October 1 of the current fiscal year. This line should equal line 14 of the final SF-133 of the preceding fiscal year.

4. Obligated Balance Transferred, Net – Line 13. Include the net amount of all unpaid obligations actually transferred to (+) or from (-) the account during the current fiscal year.

5. Obligated Balance, Net, End of Period – Line 14. This line represents the net amount of all unpaid obligations being carried forward to the subsequent period, which includes accounts receivable, unfilled customer orders, undelivered orders, and accounts payable.

6. Total Outlays – Line 15. Sum of lines 10 through 14.

0703 GENERAL LEDGER CROSSWALK FOR THE STATEMENT OF BUDGETARY RESOURCES

070301. General Instructions for the General Ledger Crosswalk.

A. This section provides a crosswalk from the U. S. Government Standard General Ledger (USGSGL) accounts for the Statement of Financing. The following should be considered when using the crosswalk,

B. The crosswalk lists summary accounts when all of the postings are applicable, otherwise the individual applicable posting accounts are listed. Posting accounts are those which receive the original entry(s) of a transaction, as opposed to summary accounts which subtotal (or total) the balances of specified posting accounts.

C. The account balance used should be the end of the period account balance, unless the account number is marked with a (B), which means the beginning of the period balance should be used; or an (E-B), which means the end of the period balance less the beginning of the period balance should be used.

D. The lines on the financial statement that require calculations do not cite the USGSGL account. This information is provided for each referenced line that is included in that calculation.

070302 General Ledger Crosswalk For The Statement Of Budgetary Resources The following provides an explanation of the information included in the columns of the crosswalk (all balances are preclosing balances, except where noted):

- A. Column (1) represents the line number on the statement.
- B. Column (2) identifies the title of the line number on the statement.
- C. Column (3) reflects the U.S. Government Standard General Ledger account numbers included on each line of the statement.
- D. Column (4) identifies the title of the general ledger account.
- E. Column (5) indicates the balance or value selected for each account (E = End of period balance, B = Beginning of period balance, E-B = End of period balance less the beginning of period balance.)
- D. Column (6) additional information to be used in developing the presentation of the identified data.

(1)	(2)	(3)	(4)	(5)	(6)
Line No.	Statement of Budgetary Resources Line Title	Account No.	Account Title	Trial Bal.	Additional Detail Required
	BUDGETARY RESOURCES:				
1	Budget Authority	4111	Debt Liquidation Appropriations	E	
		4112	Deficiency Appropriations	E	
		4115	Loan Subsidy Appropriation – Definite – Current	E	
		4116	Entitlement Loan Subsidy Appropriation – Indefinite	E	
		4117	Loan Administrative Expense Appropriation – Definite – Current	E	

Table 7-2

(1)	(2)	(3)	(4)	(5)	(6)
Line No.	Statement of Budgetary Resources Line Title	Account No.	Account Title	Trial Bal.	Additional Detail Required
		4118	Re-estimated Discretionary Loan Subsidy Appropriation – Indefinite – Permanent	E	
		4119	Other Appropriations Realized	E	
		4121	Loan Subsidy Appropriation – Indefinite – Current	E	
		4150	Reappropriations	E	
		4392	Rescissions – Current Year	E	Appropriations
		4042	Anticipated Borrowing Authority	E	Zero for final
		4141	Current Year Borrowing Authority Realized – Definite	E	
		4142	Current Year Borrowing Authority Realized – Indefinite	E	
		4392	Rescissions – Current Year	E	Borrowing Authority
		4032	Anticipated Contract Authority	E	Zero for final
		4131	Current Year Contract Authority Realized – Definite	E	
		4132	Current Year Contract Authority Realized - Indefinite	E	
		4392	Rescissions – Current Year	E	Contract Authority
		4170	Transfers – Current Year Authority	E	
		4175	Allocation Transfers	E	
		4120	Appropriations Anticipated – Indefinite	E	Zero for final
		4160	Anticipated Transfers – Current Year Authority	E	Zero for final
		4165	Anticipated Allocation Transfers	E	Zero for final

Table 7-2 (cont.)

(1)	(2)	(3)	(4)	(5)	(6)
Line No.	Statement of Budgetary Resources Line Title	Account No.	Account Title	Trial Bal.	Additional Detail Required
2	Unobligated Balance - Beginning of Period	4139	Contract Authority Carried Forward	B	Zero for final
		4149	Borrowing Authority Carried Forward	B	
		4201	Total Actual Resources – Collected	B	
		4251	Reimbursements and Other Income Earned – Receivable	B	
		4281	Actual Program Fund Subsidy Receivable – Definite – Current	B	
		4282	Actual Program Fund Subsidy Receivable – Indefinite – Permanent	B	
		4283	Interest Receivable from Treasury	B	
		4284	Actual Program Fund Subsidy Receivable - Indefinite – Current	B	
		4285	Receivable from the Liquidating Fund	B	
		4286	Receivable from the Financing Fund	B	
		4287	Other Federal Receivables	B	
		4801	Undelivered Orders – Unpaid	B	
		4802	Undelivered Orders – Paid	B	
		4901	Expended Authority – Unpaid	B	
		4450	Unapportioned Authority – Available	B	
		4650	Allotments – Expired Authority	B	
		4190	Transfers – Prior Year Budgetary Resources	E	
		4180	Anticipated Transfers of Prior Fiscal Year Authority	E	
3	Spending Authority from Offsetting Collections	4252	Reimbursements and Other Income Earned – Collected	E	
		4261	Actual Collection of Fees	E	
		4262	Actual Collection of Loan Principal	E	
		4263	Actual Collection of Loan Interest	E	

Table 7-2 (cont.)

(1)	(2)	(3)	(4)	(5)	(6)
Line No.	Statement of Budgetary Resources Line Title	Account No.	Account Title	Trial Bal.	Additional Detail Required
		4264	Actual Collection of Rent	E	
		4265	Actual Collections from Sale of Foreclosed Property	E	
		4266	Other Actual Collections – Non-Federal	E	
		4271	Actual Program Fund Subsidy Collected - Definite – Current	E	
		4272	Actual Program Fund Subsidy Collected - Indefinite – Permanent	E	
		4273	Interest Collected from Treasury	E	
		4274	Actual Program Fund Subsidy Collected - Indefinite – Current	E	
		4275	Actual Collections from Liquidating Fund	E	
		4276	Actual Collections from Financing Fund	E	
		4277	Other Actual Collections – Federal	E	
		4872	Downward Adjustments of Prior Year Paid Undelivered Orders Refunds Collected	E	
		4972	Downward Adjustments of Prior Year Paid Expended Authority Refunds Collected	E	
		4251	Reimbursements and Other Income Earned – Receivable	E-B	
		4281	Actual Program Fund Subsidy	E-B	
		4282	Receivable – Definite – Current	E-B	
			Actual Program Fund Subsidy Receivable – Indefinite – Permanent		
		4283	Interest Receivable from Treasury	E-B	
		4284	Actual Program Fund Subsidy Receivable – Indefinite – Current	E-B	
		4285	Receivable from the Liquidating Fund	E-B	
		4286	Receivable from the Financing Fund	E-B	

Table 7-2 (cont.)

(1)	(2)	(3)	(4)	(5)	(6)
Line No.	Statement of Budgetary Resources Line Title	Account No.	Account Title	Trial Bal.	Additional Detail Required
		4287	Other Federal Receivables	E-B	
		4220	Unfilled Customer Orders	E-B	With advance
		4220	Unfilled Customer Orders	E-B	Without advance
		4060	Anticipated Collections from Non-Federal Sources	E	Debit balance
		4070	Anticipated Collections from Federal Sources	E	Debit balance
		4210	Anticipated Reimbursements and Other Income	E	Zero for final
		4255	Appropriation Trust Fund Expenditure Transfers – Collected	E	
		4215	Anticipated Trust Fund Expenditure Transfers	E	Zero for final
		4225	Appropriation Trust Fund Expenditure Transfers – Receivable	E-B	
4	Adjustments	4310	Anticipated Recoveries of Prior Year Obligations	E	
		4871	Downward Adjustments of Prior Year Unpaid Undelivered Orders	E	
		4971	Downward Adjustments of Prior Year Unpaid Expended Authority	E	
		4395	Authority Unavailable Pursuant to Public Law – Temporary	E	
		4350	Canceled Authority	E	
		4393	Rescissions – Prior Year	E	Reduction not affecting more than one account
		4147	Actual Payments to Treasury	E	
		4133	Actual Reductions to Contract Authority	E	
		4143	Actual Reductions to Borrowing Authority	E	

Table 7-2 (cont.)

(1)	(2)	(3)	(4)	(5)	(6)
Line No.	Statement of Budgetary Resources Line Title	Account No.	Account Title	Trial Bal.	Additional Detail Required
		4396	Authority Permanently Not Available Pursuant to Public Law	E	Reduction affecting more than one account and reappropriation reductions
		4034	Anticipated Reductions to Contract Authority	E	Zero for final
		4044	Anticipated Reductions to Borrowing Authority	E	Zero for final
		4047	Anticipated Payments to Treasury	E	Zero for final
5	Total Budgetary Resources		Sum of Lines 1 through 4		
	STATUS OF BUDGETARY RESOURCES:				
6	Obligations Incurred	4801	Undelivered Orders – Unpaid	E-B	Category A. Direct
		4802	Undelivered Orders – Paid	E-B	Category A. Direct
		4881	Upward Adjustments of Prior Year Unpaid Undelivered Orders	E	Category A. Direct
		4882	Upward Adjustments of Prior Year Paid Undelivered Orders	E	Category A. Direct
		4901	Expended Authority – Unpaid	E-B	Category A. Direct
		4902	Expended Authority – Paid	E	Category A. Direct
		4981	Upward Adjustments of Prior Year Unpaid Expended Authority	E	Category A. Direct
		4982	Upward Adjustments of Prior Year Paid Expended Authority	E	Category A. Direct
		4801	Undelivered Orders – Unpaid	E-B	Category B. Direct
		4802	Undelivered Orders – Paid	E-B	Category B. Direct
		4881	Upward Adjustments of Prior Year Unpaid Undelivered Orders	E	Category B. Direct

Table 7-2 (cont.)

(1)	(2)	(3)	(4)	(5)	(6)
Line No.	Statement of Budgetary Resources Line Title	Account No.	Account Title	Trial Bal.	Additional Detail Required
		4882	Upward Adjustments of Prior Year Paid Undelivered Orders	E	Category B. Direct
		4901	Expended Authority – Unpaid	E-B	Category B. Direct
		4902	Expended Authority – Paid	E	Category B. Direct
		4981	Upward Adjustments of Prior Year Unpaid Expended Authority	E	Category B. Direct
		4982	Upward Adjustments of Prior Year Paid Expended Authority	E	Category B. Direct
		4801	Undelivered Orders – Unpaid	E-B	Direct. Not subject to apportionment
		4802	Undelivered Orders – Paid	E-B	Direct. Not subject to apportionment
		4881	Upward Adjustments of Prior Year - Unpaid Undelivered Orders	E	Direct. Not subject to apportionment
		4882	Upward Adjustments of Prior Year - Paid Undelivered Orders	E	Direct. Not subject to apportionment
		4901	Expended Authority – Unpaid	E-B	Direct. Not subject to apportionment
		4902	Expended Authority – Paid	E	Direct. Not subject to apportionment
		4981	Upward Adjustments of Prior Year Unpaid Expended Authority	E	Direct. Not subject to apportionment
		4982	Upward Adjustments of Prior Year Paid Expended Authority	E	Direct. Not subject to apportionment
		4801	Undelivered Orders – Unpaid	E-B	Reimbursable
		4802	Undelivered Orders – Paid	E-B	Reimbursable
		4881	Upward Adjustments of Prior Year Unpaid Undelivered Orders	E	Reimbursable

Table 7-2 (cont.)

(1)	(2)	(3)	(4)	(5)	(6)
Line No.	Statement of Budgetary Resources Line Title	Account No.	Account Title	Trial Bal.	Additional Detail Required
		4882	Upward Adjustments of Prior Year Paid Undelivered Orders	E	Reimbursable
		4901	Expended Authority – Unpaid	E-B	Reimbursable
		4902	Expended Authority – Paid	E	Reimbursable
		4981	Upward Adjustments of Prior Year Unpaid Expended Authority	E	Reimbursable
		4982	Upward Adjustments of Prior Year Paid Expended Authority	E	Reimbursable
7	Unobligated Balances - Available	4510	Apportionments	E	
		4610	Allotments – Realized Resources	E	
		4700	Commitments	E	
		4590	Apportionments – Unavailable	E	
		4620	Other Funds Available for Commitment/Obligation	E	
			Use only with prior OUSD(C) approval		
8	Unobligated Balances - Not Available	4510	Apportionments	E	
		4590	Apportionments – Unavailable	E	
		4430	Unapportioned Authority – OMB Deferral	E	
		4420	Unapportioned Authority – Pending Rescission	E	
		4060	Anticipated Collections from Non-Federal Sources	E	
		4070	Anticipated Collections from Federal Sources	E	
		4310	Anticipated Recoveries of Prior Year Obligations	E	
		4450	Unapportioned Authority – Available	E	
		4630	Funds Not Available for Commitment/Obligation	E	

Table 7-2 (cont.)

(1)	(2)	(3)	(4)	(5)	(6)
Line No.	Statement of Budgetary Resources Line Title	Account No.	Account Title	Trial Bal.	Additional Detail Required
		4650	Allotments – Expired Authority	E	
9	Total Status of Budgetary Resources		Sum of Lines 6. through 8.		
	OUTLAYS:				
10	Obligations Incurred	4801	Undelivered Orders – Unpaid	E-B	Category A. Direct
		4802	Undelivered Orders – Paid	E-B	Category A. Direct
		4881	Upward Adjustments of Prior Year Unpaid Undelivered Orders	E	Category A. Direct
		4882	Upward Adjustments of Prior Year Paid Undelivered Orders	E	Category A. Direct
		4901	Expended Authority – Unpaid	E-B	Category A. Direct
		4902	Expended Authority – Paid	E	Category A. Direct
		4981	Upward Adjustments of Prior Year Unpaid Expended Authority	E	Category A. Direct
		4982	Upward Adjustments of Prior Year Paid Expended Authority	E	Category A. Direct
		4801	Undelivered Orders – Unpaid	E-B	Category B. Direct
		4802	Undelivered Orders – Paid	E-B	Category B. Direct
		4881	Upward Adjustments of Prior Year Unpaid Undelivered Orders	E	Category B. Direct
		4882	Upward Adjustments of Prior Year Paid Undelivered Orders	E	Category B. Direct
		4901	Expended Authority – Unpaid	E-B	Category B. Direct
		4902	Expended Authority – Paid	E	Category B. Direct
		4981	Upward Adjustments of Prior Year Unpaid Expended Authority	E	Category B. Direct
		4982	Upward Adjustments of Prior Year Paid Expended Authority	E	Category B. Direct

Table 7-2 (cont.)

(1)	(2)	(3)	(4)	(5)	(6)
Line No.	Statement of Budgetary Resources Line Title	Account No.	Account Title	Trial Bal.	Additional Detail Required
		4801	Undelivered Orders – Unpaid	E-B	Direct. Not subject to apportionment
		4802	Undelivered Orders – Paid	E-B	Direct. Not subject to apportionment
		4881	Upward Adjustments of Prior Year Unpaid Undelivered Orders	E	Direct. Not subject to apportionment
		4882	Upward Adjustments of Prior Year Paid Undelivered Orders	E	Direct. Not subject to apportionment
		4901	Expended Authority – Unpaid	E-B	Direct. Not subject to apportionment
		4902	Expended Authority – Paid	E	Direct. Not subject to apportionment
		4981	Upward Adjustments of Prior Year Unpaid Expended Authority	E	Direct. Not subject to apportionment
		4982	Upward Adjustments of Prior Year Paid Expended Authority	E	Direct. Not subject to apportionment
		4801	Undelivered Orders – Unpaid	E-B	Reimbursable
		4802	Undelivered Orders – Paid	E-B	Reimbursable
		4881	Upward Adjustments of Prior Year Unpaid Undelivered Orders	E	Reimbursable
		4882	Upward Adjustments of Prior Year Paid Undelivered Orders	E	Reimbursable
		4901	Expended Authority – Unpaid	E-B	Reimbursable
		4902	Expended Authority – Paid	E	Reimbursable
		4981	Upward Adjustments of Prior Year Unpaid Expended Authority	E	Reimbursable
		4982	Upward Adjustments of Prior Year Paid Expended Authority	E	Reimbursable

Table 7-2 (cont.)

(1)	(2)	(3)	(4)	(5)	(6)
Line No.	Statement of Budgetary Resources Line Title	Account No.	Account Title	Trial Bal.	Additional Detail Required
11	Less: Spending Authority From Offsetting Collections And Adjustment	4252	Reimbursements and Other Income Earned – Collected	E	
		4261	Actual Collection of Fees	E	
		4262	Actual collection of Loan Principal	E	
		4263	Actual Collection of Loan Interest	E	
		4264	Actual Collection of Rent	E	
		4265	Actual Collections from Sale of Foreclosed Property	E	
		4266	Other Actual Collections – Non-Federal	E	
		4271	Actual Program Fund Subsidy Collected – Definite – Current	E	
		4272	Actual Program Fund Subsidy Collected – Indefinite – Permanent	E	
		4273	Interest Collected from Treasury	E	
		4274	Actual Program Fund Subsidy Collected – Indefinite – Current	E	
		4275	Actual Collections from Liquidating Fund	E	
		4276	Actual Collections from Financing Fund	E	
		4277	Other Actual Collections – Federal	E	
		4872	Downward Adjustments of Prior Year Paid Undelivered Orders Refunds Collected	E	
		4972	Downward Adjustments of Prior Year Paid Expended Authority Refunds Collected	E	
		4251	Reimbursements and Other Income Earned – Receivable	E-B	
		4281	Actual Program Fund Subsidy Receivable - Definite – Current	E-B	
		4282	Actual Program Fund Subsidy Receivable - Indefinite – Permanent	E-B	

Table 7-2 (cont.)

(1)	(2)	(3)	(4)	(5)	(6)
Line No.	Statement of Budgetary Resources Line Title	Account No.	Account Title	Trial Bal.	Additional Detail Required
		4283	Interest Receivable from Treasury	E-B	<div>With advance</div> <div>Without advance</div> <div>Zero for final</div>
		4284	Actual Program Fund Subsidy Receivable - Indefinite – Current	E-B	
		4285	Receivable from the Liquidating Fund	E-B	
		4286	Receivable from the Financing Fund	E-B	
		4287	Other Federal Receivables	E-B	
		4220	Unfilled Customer Orders	E-B	
		4220	Unfilled Customer Orders	E-B	
		4255	Appropriation Trust Fund Expenditure Transfers – Collected	E	
		4215	Anticipated Trust Fund Expenditure Transfers	E	
		4225	Appropriation Trust Fund Expenditure Transfers – Receivable	E-B	
		4871	Downward Adjustments of Prior Year Unpaid Undelivered Orders	E	
		4971	Downward Adjustments of Prior Year Unpaid Expended Authority	E	
12	Obligated Balance, Net - Beginning of the Period	4220	Unfilled Customer Orders	B	Without advance
		4225	Appropriation Trust Fund Expenditure Transfers – Receivable	B	
		4251	Reimbursements and Other Income Earned – Receivable	B	
		4281	Actual Program Fund Subsidy Receivable - Definite – Current	B	
		4282	Actual Program Fund Subsidy Receivable - Indefinite – Permanent	B	
		4283	Interest Receivable from Treasury	B	

Table 7-2 (cont.)

(1)	(2)	(3)	(4)	(5)	(6)
Line No.	Statement of Budgetary Resources Line Title	Account No.	Account Title	Trial Bal.	Additional Detail Required
		4284	Actual Program Fund Subsidy Receivable - Indefinite – Current	B	
		4285	Receivable from the Liquidating Fund	B	
		4286	Receivable from the Financing Fund	B	
		4287	Other Federal Receivables	B	
		4801	Undelivered Orders – Unpaid	B	
		4901	Expended Authority – Unpaid	B	
13	Obligated Balance Transferred, Net	4831	Undelivered Orders, Transferred - Unpaid	E	
14	Less: Obligated Balance, Net - End of Period	4225	Appropriation Trust Fund Expenditure Transfers – Receivable	E	
		4251	Reimbursements and Other Income Earned – Receivable	E	
		4281	Actual Program Fund Subsidy Receivable - Definite – Current	E	
		4282	Actual Program Fund Subsidy Receivable - Indefinite – Permanent	E	
		4283	Interest Receivable from Treasury	E	
		4284	Actual Program Fund Subsidy Receivable - Indefinite – Current	E	
		4285	Receivable from the Liquidating Fund	E	
		4286	Receivable from the Financing Fund	E	
		4287	Other Federal Receivables	E	
		4220	Unfilled Customer Orders	E	
		4801	Undelivered Orders – Unpaid	E	
		4831	Undelivered Orders, Transferred - Unpaid	E	
		4871	Downward Adjustments of Prior Year Unpaid Undelivered Orders	E	
					Without advance

Table 7-2 (cont.)

(1)	(2)	(3)	(4)	(5)	(6)
Line No.	Statement of Budgetary Resources Line Title	Account No.	Account Title	Trial Bal.	Additional Detail Required
		4881	Upward Adjustments of Prior Year Unpaid Undelivered Orders	E	
		4901	Expended Authority - Unpaid	E	
		4971	Downward Adjustments of Prior Year Unpaid Expended Authority	E	
		4981	Upward Adjustments of Prior Year Unpaid Expended Authority	E	
15	Total Outlays		Sum of lines 10. through 14.		
	Line 15 Should equal:	4802	Undelivered Orders – Paid	E-B	
		4902	Expended Authority – Paid	E	
		4882	Upward Adjustments of Prior Year Paid Undelivered Orders	E	
		4982	Upward Adjustments of Prior Year Paid Expended Authority	E	
		4220	Unfilled Customer Orders	E-B	
		4252	Reimbursements and Other Income Earned – Collected	E	
		4255	Appropriation Trust Fund Expenditure Transfers – Collected	E	
		4261	Actual Collection of Fees	E	
		4262	Actual Collection of Loan Principal	E	
		4263	Actual Collection of Loan Interest	E	
		4264	Actual Collection of Rent	E	
		4265	Actual Collections from Sale of Foreclosed Property	E	
		4266	Other Actual Collections – Non-Federal	E	
		4271	Actual Program Fund Subsidy Collected - Definite – Current	E	

Table 7-2 (cont.)

(1)	(2)	(3)	(4)	(5)	(6)
Line No.	Statement of Budgetary Resources Line Title	Account No.	Account Title	Trial Bal.	Additional Detail Required
		4272	Actual Program Fund Subsidy Collected - Indefinite – Permanent	E	
		4273	Interest Collected from Treasury	E	
		4274	Actual Program Fund Subsidy Collected - Indefinite – Current	E	
		4275	Actual Collections from Liquidating Fund	E	
		4276	Actual Collections from Financing Fund	E	
		4277	Other Actual Collections – Federal	E	
		4872	Downward Adjustments of Prior Year Paid Undelivered Orders Refunds Collected	E	
		4972	Downward Adjustments of Prior Year Paid Expended Authority Refunds Collected	E	

Table 7-2 (cont.)